

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank Rosienski
DOCKET NO.: 03-30672.001-R-1 & 03-30672.002-R-1
PARCEL NO.: 13-26-223-002-0000 & 13-26-223-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Frank Rosienski, the appellant, by attorney Edward Larkin of Larkin & Larkin of Chicago and the Cook County Board of Review.

The subject property consists of two buildings; an 89-year-old, two-story, three-unit apartment and one commercial unit building of masonry construction with two bathrooms and a garage; and a 102-year-old, two-story, four-unit apartment and one commercial unit building of masonry construction with one bathroom each containing 3,975 square feet for a total of 7,950 square feet of building area and located in Jefferson Township, Cook County.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a short distance of the subject. These properties consist of two-story buildings of masonry construction with three or four-unit apartments and commercial units that range in age from 89 to 110 years. The comparables include two bathrooms and partial basements. The comparables contain between 6,450 and 7,200 square feet of building area and have improvement assessments ranging from \$25,483 to \$36,995 or from \$3.90 to \$4.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence to support the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
03-30672.001-C-1	13-26-223-002	\$5,266	\$17,000	\$22,266
03-30672.002-C-1	13-26-223-003	\$6,014	\$15,500	\$21,514

Subject only to the State multiplier as applicable.

PTAB/TMcG.

on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

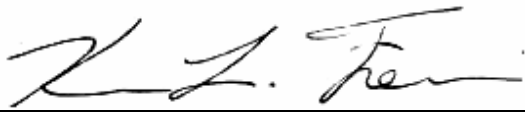
The PTAB finds the appellant's three comparables are similar to the subject with some adjustable differences. These properties have improvement assessments ranging from \$3.90 to \$4.00 per square foot of living area. The subject's per square foot improvement assessment for both buildings of \$4.85 is above this range of properties. After considering adjustments for building area and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject apartment/commercial building was inequitably assessed by clear and convincing evidence and a reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.